

**Sample coding for APPROVED Gifted and Talented Instruction:**

*\*if program is not approved by DOE, expenditures should be coded as regular instruction*

**Definition:** *Gifted and talented behavior consists of behaviors that reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs.*

|                           | Fund | Program | Function | Object | Cost Center | Description  |
|---------------------------|------|---------|----------|--------|-------------|--|
| Elementary K-8            | 1000 | 4900    | 1000     | 1010   | 950         | Teacher salary   |
|                           | 1000 | 4900    | 1000     | 2010   | 950         | Teacher benefits, excluding retirement/tuition                                       |
|                           | 1000 | 4900    | 1000     | 2310   | 950         | Teacher retirement   |
|                           | 1000 | 4900    | 1000     | 2510   | 950         | Teacher tuition  |
|                           | 1000 | 4900    | 1000     | 1020   | 950         | Ed Tech salary   |
|                           | 1000 | 4900    | 1000     | 2020   | 950         | Ed Tech benefits, excluding retirement/tuition                                       |
|                           | 1000 | 4900    | 1000     | 2320   | 950         | Ed Tech retirement   |
|                           | 1000 | 4900    | 1000     | 2520   | 950         | Ed Tech tuition  |
|                           | 1000 | 4900    | 1000     | 1210   | 950         | Tutor salary   |
|                           | 1000 | 4900    | 1000     | 2030   | 950         | Tutor benefits   |
|                           | 1000 | 4900    | 1000     | 2330   | 950         | Tutor retirement   |
|                           | 1000 | 4900    | 1000     | 1230   | 950         | Substitute salary  |
|                           | 1000 | 4900    | 1000     | 2030   | 950         | Substitute benefits, excluding retirement/tuition                                    |
|                           | 1000 | 4900    | 1000     | 2330   | 950         | Substitute retirement  |
|                           | 1000 | 4900    | 1000     | 2530   | 950         | Substitute tuition   |
|                           | 1000 | 4900    | 1000     | 1500   | 950         | Regular Stipend  |
|                           | 1000 | 4900    | 1000     | 1510   | 950         | Department Head Stipend  |
|                           | 1000 | 4900    | 1000     | 1560   | 950         | Teacher Leader Stipend   |
|                           | 1000 | 4900    | 1000     | 2000   | 950         | Stipend benefits   |
|                           | 1000 | 4900    | 1000     | 2300   | 950         | Stipend retirement   |
|                           | 1000 | 4900    | 1000     | 3000   | 950         | Purchased Professional Services  |
|                           | 1000 | 4900    | 1000     | 3300   | 950         | Employee Training and Development  |
|                           | 1000 | 4900    | 1000     | 4000   | 950         | Purchased Property Services  |
|                           | 1000 | 4900    | 1000     | 4320   | 950         | Technology Related Repairs and Maintenance   |
|                           | 1000 | 4900    | 1000     | 4330   | 950         | Software Related Repairs and Maintenance   |
|                           | 1000 | 4900    | 1000     | 4430   | 950         | Rental of Technology Equipment   |
|                           | 1000 | 4900    | 1000     | 5000   | 950         | Other Purchased Services   |
|                           | 1000 | 4900    | 1000     | 5610   | 950         | Tuition paid to other school administrative units                                    |
|                           | 1000 | 4900    | 1000     | 5630   | 950         | Tuition paid to private schools  |
|                           | 1000 | 4900    | 1000     | 5640   | 950         | Tuition paid to Educational Service Agencies (ie - assessments to regional programs) |
|                           | 1000 | 4900    | 1000     | 5660   | 950         | Tuition paid to charter schools  |
|                           | 1000 | 4900    | 1000     | 5690   | 950         | Other tuition paid   |
|                           | 1000 | 4900    | 1000     | 5800   | 950         | Employee Travel, excluding Professional Development                                  |
|                           | 1000 | 4900    | 1000     | 5810   | 950         | Employee Travel for Professional Development   |
|                           | 1000 | 4900    | 1000     | 6000   | 950         | Other Supplies (not delineated in 6000 range below)                                  |
|                           | 1000 | 4900    | 1000     | 6100   | 950         | Classroom supplies   |
|                           | 1000 | 4900    | 1000     | 6400   | 950         | Books  |
|                           | 1000 | 4900    | 1000     | 6500   | 950         | Technology Related Supplies  |
|                           | 1000 | 4900    | 1000     | 7000   | 950         | Property (fixed asset)   |
|                           | 1000 | 4900    | 1000     | 7001   | 950         | Property (supply asset)  |
|                           | 1000 | 4900    | 1000     | 7340   | 950         | Technology related hardware (fixed asset)  |
|                           | 1000 | 4900    | 1000     | 7341   | 950         | Technology related hardware (supply asset)   |
|                           | 1000 | 4900    | 1000     | 7350   | 950         | Technology related software (fixed asset)  |
|                           | 1000 | 4900    | 1000     | 7351   | 950         | Technology related software (supply asset)   |
|                           | 1000 | 4900    | 1000     | 8000   | 950         | Miscellaneous  |
|                           | 1000 | 4900    | 1000     | 9000   | 950         | Contingency  |
| Instructional Field trips | 1000 | 4900    | 2700     | 8500   | 950         | Costs for trip transportation  |

## Secondary 9-12

| Fund | Program | Function | Object | Cost Center | Description  |
|------|---------|----------|--------|-------------|--|
| 1000 | 4900    | 1000     | 1010   | 990         | Teacher salary   |
| 1000 | 4900    | 1000     | 2010   | 990         | Teacher benefits, excluding retirement/tuition                                       |
| 1000 | 4900    | 1000     | 2310   | 990         | Teacher retirement   |
| 1000 | 4900    | 1000     | 2510   | 990         | Teacher tuition  |
| 1000 | 4900    | 1000     | 1020   | 990         | Ed Tech salary   |
| 1000 | 4900    | 1000     | 2020   | 990         | Ed Tech benefits, excluding retirement/tuition                                       |
| 1000 | 4900    | 1000     | 2320   | 990         | Ed Tech retirement   |
| 1000 | 4900    | 1000     | 2520   | 990         | Ed Tech tuition  |
| 1000 | 4900    | 1000     | 1210   | 990         | Tutor salary   |
| 1000 | 4900    | 1000     | 2000   | 990         | Tutor benefits   |
| 1000 | 4900    | 1000     | 2300   | 990         | Tutor retirement   |
| 1000 | 4900    | 1000     | 1230   | 990         | Substitute salary  |
| 1000 | 4900    | 1000     | 2030   | 990         | Substitute benefits, excluding retirement/tuition                                    |
| 1000 | 4900    | 1000     | 2330   | 990         | Substitute retirement  |
| 1000 | 4900    | 1000     | 2530   | 990         | Substitute tuition   |
| 1000 | 4900    | 1000     | 1500   | 990         | Regular Stipend  |
| 1000 | 4900    | 1000     | 1510   | 990         | Department Head Stipend  |
| 1000 | 4900    | 1000     | 1560   | 990         | Teacher Leader Stipend   |
| 1000 | 4900    | 1000     | 2000   | 990         | Stipend benefits   |
| 1000 | 4900    | 1000     | 2300   | 990         | Stipend retirement   |
| 1000 | 4900    | 1000     | 3000   | 990         | Purchased Professional Services  |
| 1000 | 4900    | 1000     | 3300   | 990         | Employee Training and Development  |
| 1000 | 4900    | 1000     | 4000   | 990         | Purchased Property Services  |
| 1000 | 4900    | 1000     | 4320   | 990         | Technology Related Repairs and Maintenance   |
| 1000 | 4900    | 1000     | 4330   | 990         | Software Related Repairs and Maintenance   |
| 1000 | 4900    | 1000     | 4430   | 990         | Rental of Technology Equipment   |
| 1000 | 4900    | 1000     | 5000   | 990         | Other Purchased Services   |
| 1000 | 4900    | 1000     | 5610   | 990         | Tuition paid to other school administrative units                                    |
| 1000 | 4900    | 1000     | 5630   | 990         | Tuition paid to private schools  |
| 1000 | 4900    | 1000     | 5640   | 990         | Tuition paid to Educational Service Agencies (ie - assessments to regional programs) |
| 1000 | 4900    | 1000     | 5660   | 990         | Tuition paid to charter schools  |
| 1000 | 4900    | 1000     | 5680   | 990         | Insured value factor paid  |
| 1000 | 4900    | 1000     | 5690   | 990         | Other tuition paid   |
| 1000 | 4900    | 1000     | 5800   | 990         | Employee Travel  |
| 1000 | 4900    | 1000     | 6000   | 990         | Other Supplies (not delineated in 6000 range below)                                  |
| 1000 | 4900    | 1000     | 6100   | 990         | Classroom supplies   |
| 1000 | 4900    | 1000     | 6400   | 990         | Books  |
| 1000 | 4900    | 1000     | 6500   | 990         | Technology Related Supplies  |
| 1000 | 4900    | 1000     | 7000   | 990         | Property (fixed asset)   |
| 1000 | 4900    | 1000     | 7001   | 990         | Property (supply asset)  |
| 1000 | 4900    | 1000     | 7340   | 990         | Technology related hardware (fixed asset)  |
| 1000 | 4900    | 1000     | 7341   | 990         | Technology related hardware (supply asset)   |
| 1000 | 4900    | 1000     | 7350   | 990         | Technology related software (fixed asset)  |
| 1000 | 4900    | 1000     | 7351   | 990         | Technology related software (supply asset)   |
| 1000 | 4900    | 1000     | 8000   | 990         | Miscellaneous  |
| 1000 | 4900    | 1000     | 9000   | 990         | Contingency  |
| 1000 | 4900    | 2700     | 8500   | 990         | Costs for trip transportation  |

Instructional  
Field trips



